



City of Roanoke, Virginia

Report on City Treasurer's Turnover Audit

September 30, 2024

City of Roanoke, Virginia

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Independent Accountant's Report

To the Honorable Members of the City Council
City of Roanoke, Virginia

We have examined the accompanying Schedule of the Treasurer's Assets and Liabilities of Evelyn Powers, Treasurer of the City of Roanoke, Virginia, at September 30, 2024. We have also examined the accompanying Treasurer's Turnover Receipts of Assets. The City's treasurer is responsible for the schedule and receipts in accordance with the criteria set forth in §58.1-3136 of the *Code of Virginia*. Our responsibility is to express an opinion on the Schedule of the Treasurer's Assets and Liabilities and the Treasurer's Turnover Receipts of Assets based on our examination. We did not examine the Report on Examination of Commonwealth Revenues. These schedules were examined by other accountants whose report has been furnished to us, and our opinion, insofar as it relates to the amounts shown on these schedules, is based solely on the report of the other accountants.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the *Specifications for Audits of Counties, Cities, and Towns* issued by the Auditor of Public Accounts. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Treasurer's Assets and Liabilities and Turnover Receipts of Assets is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the treasurer's schedule and turnover receipts of assets. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the treasurer's schedule and turnover receipts of assets, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

The *Code of Virginia* §58.1-3136 requires a turnover audit whenever a treasurer leaves office. The accompanying treasurer's schedule and turnover receipts of assets were prepared to turn over the assets reported on the schedules to Tasha Burkett, who was appointed treasurer effective September 30, 2024.

In our opinion, based on our examination and the report of other accountants, the accompanying schedules present, in all material respects, the assets of Evelyn Powers, Treasurer of the City of Roanoke, Virginia, turned over to the incoming treasurer at September 30, 2024 in accordance with the criteria set forth in §58.1-3136 of the *Code of Virginia*.

This report is intended solely for the information and use of the City Council, management, and the Auditor of Public Accounts and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
December 2, 2024



Financial Statements

City of Roanoke, Virginia
Schedule of the Treasurer's Assets and Liabilities
September 30, 2024

ASSETS HELD BY THE TREASURER

Cash on hand	\$ 298,536
Returned checks on hand	2,783
Cash in banks	
Checking:	
Atlantic Bank Union	111,359
Wells Fargo	28,456,905
Rockefeller	16,645,773
VIP	158,243,860
LGIP	11,197,962
SNAP	78,739,812
Wilmington Trust	11,116,558
Pinnacle	10,000
Total assets	<u><u>\$ 304,823,548</u></u>

LIABILITIES OF THE TREASURER

Balance of City funds	<u><u>\$ 304,823,548</u></u>
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City of Roanoke, Virginia

Notes to Schedules of the Treasurer's Accountability

September 30, 2024

Note 1 – Schedule Presentation

A. Schedule of the Treasurer's Assets and Liabilities

The Schedule of the Treasurer's Assets and Liabilities represents a summary of cash, other asset, and liability balances held by the treasurer at the turnover date.

B. Turnover Receipts of Assets

The Turnover Receipts of Assets directly following these notes represent the detailed accounting of assets turned over to the incoming treasurer. The incoming treasurer's signature on these receipts represents her assumption of the legal liability for the custody of such assets.

Note 2 – Discharge from Liability

In accordance with Section 58.1-3145 of the *Code of Virginia*, the outgoing treasurer is required to file certificates with the Circuit Court showing the final settlement of her account as treasurer to secure final discharge from liability.



Supplemental Schedules

City of Roanoke, Virginia

Turnover Receipt of Cash and Cash Items on Hand from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

	Amount
Cash on hand (currency and coin)	\$ 599
Other cash items:	
Pending E-Checks	268,109
Undeposited cash	29,828
Total	\$ 298,536

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Returned Checks on Hand from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

	Amount
Returned checks on hand	\$ 2,783

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Cash on Deposit from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Balances on deposit in banks at close of business September 30, 2024 and outstanding checks drawn there against are as follows:

Bank Name	Account Name	Balance Per Bank	Outstanding Checks	Deposits in Transit/Other Reconciling Items	Balance Per Ledger
Wells Fargo	Consolidated	\$ 29,969,443	\$ (10,226,423)	\$ 66,815	\$ 19,809,835
Wells Fargo	Fire/EMS				
	Lockbox	16,586	-	-	16,586
Wells Fargo	Parks & Recreation	500	-	-	500
Wells Fargo	Special Welfare	125,927	-	-	125,927
Wells Fargo	Tax Sale Escrow	5,246	-	-	5,246
Wells Fargo	Economic Land Development	1	-	-	1
Wells Fargo	Electric Vehicle Charger	2,136	-	-	2,136
Wells Fargo	Master Account	5,054,034	-	-	5,054,034
Wells Fargo	Berglund Center – Global				
	Operating Cash	1,935,110	(112,719)	1,371	1,823,762
Wells Fargo	Berglund Center	1,526,683	-	26,106	1,552,789
Wells Fargo	Commonwealth's Attorney Asset				
	Forfeiture	66,089	-	-	66,089
Pinnacle Bank	City Police Department	10,000	-	-	10,000
Atlantic Union	Special Welfare	17,871	-	-	17,871
Atlantic Union	Special Welfare	652	-	-	652
Atlantic Union	Special Welfare	24,309	-	-	24,309
Atlantic Union	Special Welfare	10,178	-	-	10,178
Atlantic Union	Naming Rights	47,434	-	-	47,434
Atlantic Union	Franchise Account	1,985	-	-	1,985
Atlantic Union	Best Practice				
	Team Account	6,093	-	-	6,093
Atlantic Union	Petty Cash	2,837	-	-	2,837
		<u>\$ 38,823,114</u>	<u>\$ (10,339,142)</u>	<u>\$ 94,292</u>	<u>\$ 28,578,264</u>

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Cash Equivalents and Investments from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Bank Name	Account Number	Amount
Investments:		
Rockefeller Global Family	[REDACTED]	\$ 16,645,773
LGIP	[REDACTED]	11,197,962
VIP	[REDACTED]	158,243,860
Sub-Total		186,087,595
Bond Proceeds:		
SNAP	[REDACTED]	78,739,812
Wilmington Trust	[REDACTED]	11,116,558
Sub-Total		89,856,370
Total		\$ 275,943,965

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Uncollected Real Estate Taxes from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Year	Base Tax
2004	\$ 185
2005	441
2006	641
2007	753
2008	2,610
2009	6,635
2010	10,365
2011	13,754
2012	22,740
2013	31,207
2014	34,543
2015	45,305
2016	60,273
2017	90,079
2018	129,109
2019	203,040
2020	320,556
2021	555,570
2022	1,052,861
2023	2,384,806
2024	90,300,754
Total uncollected real estate taxes	\$ 95,266,227

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City
Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Uncollected Personal Property Taxes from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Tax Year	Base Tax
2017	\$ 2,916
2018	3,098
2019	341,394
2020	426,786
2021	603,091
2022	1,195,523
2023	1,755,619
2024	4,768,105
Total uncollected personal property taxes	\$ 9,096,532

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Uncollected Vehicle Registration Fees from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Tax Year	Base Fee
2017	\$ 840
2018	1,478
2019	184,315
2020	215,847
2021	279,034
2022	333,211
2023	473,817
2024	992,836
Total uncollected vehicle registration fees	\$ 2,481,378

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Uncollected Public Service Taxes from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Year	Base Tax
Public Service Real Estate	
2016	\$ 4,085
2017	-
2018	-
2019	-
2020	-
2021	-
2022	-
2023	20,500
Public Service Tangible	
2023	11
Total uncollected public service taxes	\$ 24,596

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Uncollected State Taxes from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Year	Base Tax
Share of fees of sheriff and deputies (See Report on Examination of Commonwealth Revenues on p. 3)	\$ 66
Total (exclusive of penalty on past due items)	\$ 66

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Other Assets from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Cigarette Stamp Rolls	Amount
Cigarette Stamp Rolls	208
Total	208

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Unused Receipt Books from Outgoing Treasurer to Incoming Treasurer

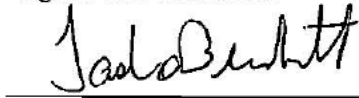
September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

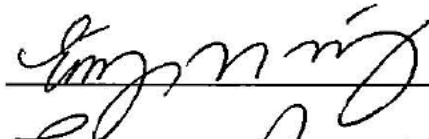
I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Receipt Numbers			
Class of Receipt	Beginning Number	Ending Number	Quantity on Hand
N/A	N/A	N/A	N/A

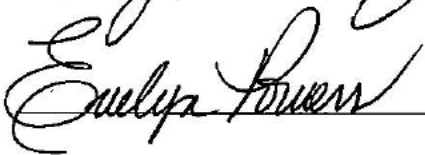
Signed and Witnessed:



Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia



Notary



Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia



Notary



City of Roanoke, Virginia

Turnover Receipt of Unsold Dog License Tags from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

<u>Class of Tag</u>	<u>Quantity on Hand</u>
Dog Tags	344
Kennel Tags	33

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia

Emily N. Wingo

Notary



City of Roanoke, Virginia

Turnover Receipt of Unsold Vehicle License Decals from Outgoing Treasurer to Incoming Treasurer

September 30, 2024

Received of Evelyn Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

I, having checked this schedule, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing my signature hereto.

Class of Decal	Decal Numbers		Quantity on Hand
	Beginning Number	Ending Number	
Vehicle license	N/A	N/A	N/A
Trailer license	N/A	N/A	N/A
Motorcycle license	N/A	N/A	N/A

Signed and Witnessed:

Tasha Burkett

Tasha Burkett, Incoming Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary

Evelyn Powers

Evelyn Powers, Outgoing Treasurer of the City of
Roanoke, Virginia

Emily N. Wingo

Notary



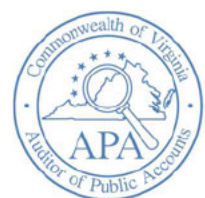


EVELYN W. POWERS, TREASURER
OF THE
CITY OF ROANOKE

REPORT ON EXAMINATION
OF COMMONWEALTH REVENUES
AS OF
SEPTEMBER 30, 2024

Auditor of Public Accounts
Staci A. Henshaw, CPA

www.apa.virginia.gov
(804) 225-3350



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Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

September 30, 2024

Tasha Burkett
Incoming Interim Treasurer

Evelyn W. Powers
Outgoing Treasurer

City of Roanoke

Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Evelyn W. Powers, Treasurer of the City of Roanoke, at September 30, 2024. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at September 30, 2024, and to turn over the assets, accounts, and records of the office to Tasha Burkett, the newly Appointed Interim Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Evelyn W. Powers, Treasurer of the City of Roanoke, Virginia turned over to the incoming interim treasurer at September 30, 2024.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LH: clj

cc: Sherman P. Lea, Sr., Mayor
Dr. Lydia Pettis Patton, Interim City Manager
John Aldridge, Partner
Brown, Edwards & Company, LLP

CITY OF ROANOKE, VIRGINIA
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
AT SEPTEMBER 30, 2024

Received of Evelyn W. Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Interim Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	66.00
Commonwealth Attorney's Excess Collection Program Fees	0.00
Transient Occupancy Taxes	0.00
Total Commonwealth Current Credit Account	\$ <u>66.00</u>

Signed and Witnessed:

____ Signature on file ____
Witness (Auditor)

____ Signature on file ____
Incoming Treasurer

____ Signature on file ____
Outgoing Treasurer

CITY OF ROANOKE, VIRGINIA
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES
FROM OUTGOING TREASURER TO INCOMING INTERIM TREASURER
AT SEPTEMBER 30, 2024

Received of Evelyn W. Powers, Outgoing Treasurer of the City of Roanoke, Virginia, by Tasha Burkett, Incoming Interim Treasurer of the City of Roanoke, Virginia, the item or items as hereinafter described and/or listed at the close of business September 30, 2024.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2023 State Income Taxes	0.00
Total (Exclusive of penalty on past due items)	\$ <u>0.00</u>

Signed and Witnessed:

Signature on file
Witness (Auditor)

Signature on file
Incoming Treasurer

Signature on file
Outgoing Treasurer